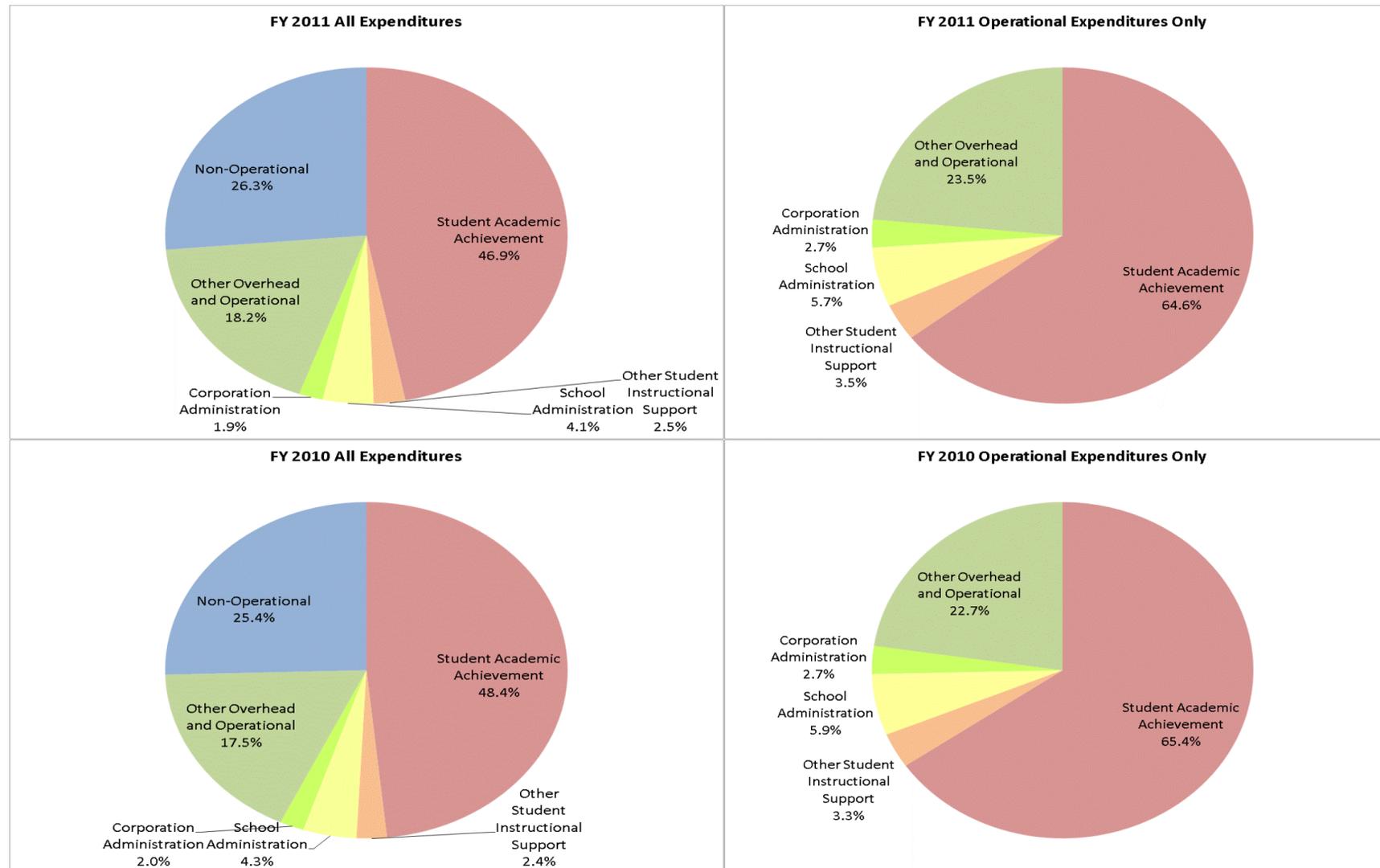


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Clay Community Schools (1125)**

Clay Community Schools (1125)

Student Instructional Category	FY01 % of Total		FY06 % of Total		FY10 % of Total		FY11 % of Total	
	FY 2001	Exp	FY 2006	Exp	FY 2010	Exp	FY 2011	Exp
Student Academic Achievement	\$19,343,064	54.9%	\$21,617,474	53.2%	\$24,291,946	48.4%	\$23,887,575	46.9%
Student Instructional Support	\$2,228,749	6.3%	\$2,620,034	6.4%	\$3,379,604	6.7%	\$3,376,310	6.6%
Overhead and Operational	\$7,677,497	21.8%	\$8,981,570	22.1%	\$9,788,603	19.5%	\$10,262,987	20.1%
Nonoperational	\$5,958,001	16.9%	\$7,442,387	18.3%	\$12,768,078	25.4%	\$13,424,232	26.3%
Grand Total	\$35,207,312		\$40,661,465		\$50,228,231		\$50,951,105	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2001	FY 2006	FY 2010	FY 2011
	61.3%	59.6%	55.1%	53.5%



**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Clay Community Schools (1125)**

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten			\$821,113	\$846,803			3%
	11100 Regular Programs; Elementary	\$5,379,839	\$5,899,053	\$7,823,780	\$7,599,539	41%	29%	-3%
	11200 Regular Programs; Middle/Junior High	\$2,488,399	\$2,632,899	\$3,851,670	\$3,696,945	49%	40%	-4%
	11300 Regular Programs; High School	\$3,659,517	\$3,359,355	\$4,981,249	\$5,139,443	40%	53%	3%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs			\$104,277	\$95,908			-8%
	11420 Vocational Education; Agriculture B	\$61,005	\$59,178	\$92,855	\$95,751	57%	62%	3%
	11430 Vocational Education; Distributive Education	\$52,903	\$38,765	\$74,464	\$72,803	38%	88%	-2%
	11440 Vocational Education; Health Occupations				\$19,849			
	11450 Vocational Education; Consumer and Homemaking	\$187,059	\$209,104	\$286,054	\$293,039	57%	40%	2%
	11470 Vocational Education; Business Education	\$19,539	\$37,764	\$42,811	\$18,497	-5%	-51%	-57%
	11480 Vocational Education; Industrial Education A	\$156,021	\$126,030	\$251,042	\$229,248	47%	82%	-9%
	11630 Regular Programs; Alternative Education Programs; High School	\$109,561	\$161,720	\$300,240	\$312,726	185%	93%	4%
	11910 Other Regular Programs; Competency Testing	\$32,452	\$30,938	\$48,936	\$40,170	24%	30%	-18%
	12110 Gifted And Talented; Gifted and Talented	\$11,421	\$13,543	\$38,580	\$39,086	242%	189%	1%
	12210 Mental Disabilities; Mild Mental Disabilities	\$451,775	\$462,965	\$661,074	\$649,813	44%	40%	-2%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$167,910	\$171,234	\$231,601	\$222,096	32%	30%	-4%
	12310 Physical Impairment; Orthopedic Impairment		\$37,403	\$13,983	\$12,114		-68%	-13%
	12320 Physical Impairment; Multiple Disabilities	\$115,654	\$60,965	\$58,733	\$53,047	-54%	-13%	-10%
	12330 Physical Impairment; Visual Impairment		\$1,710				-100%	
	12340 Physical Impairment; Hearing Impairment	\$75,230	\$96,703	\$127,167	\$164,422	119%	70%	29%
	12350 Physical Impairment; Homebound	\$33,932	\$63,691	\$30,782	\$51,292	51%	-19%	67%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$170,425	\$275,783	\$453,370	\$435,182	155%	58%	-4%
	12510 Culturally Different; Communication Disorders	\$172,752	\$199,193	\$458,821	\$470,510	172%	136%	3%
	12520 Culturally Different; Compensatory	\$44,877		\$80		-100%		-100%
	12610 Learning Disability	\$715,069	\$1,000,413	\$1,568,882	\$1,447,577	102%	45%	-8%
	12710 Equal Opportunity At Risk	\$82,003	\$46,143	\$54,865	\$8,859	-89%	-81%	-84%
	12810 Special Education Preschool	\$124,141	\$144,479	\$168,975	\$147,221	19%	2%	-13%
	12900 Other Special Programs	\$98,375	\$60,678	\$119,192	\$123,215	25%	103%	3%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$25,609	\$21,364	\$55,098	\$64,650	152%	203%	17%
	13300 Adult/Continuing Education Programs; Occupational Programs	\$5,780				-100%		
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$26,953	\$38,112	\$16,097	\$2,421	-91%	-94%	-85%
	14100 Summer School Programs; Elementary		\$6,930				-100%	
	14300 Summer School Programs; High School	\$60,851	\$65,451	\$56,066	\$43,955	-28%	-33%	-22%
	16100 Remediation Testing	\$52,423	\$33,601	\$34,699	\$36,197	-31%	8%	4%
	16200 Preventive Remediation	\$121,152	\$37,343	\$6,806	\$663	-99%	-98%	-90%
	22110 Improvement of Instruction; Service Area Direction	\$49,329	\$86,491	\$57,390	\$59,870	21%	-31%	4%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$216,598	\$212,588	\$206,445	\$201,330	-7%	-5%	-2%
	22130 Improvement of Instruction; Instructional Staff Training	\$33,309	\$37,740	\$13,596	\$699	-98%	-98%	-95%
	22190 Improvement of Instruction; Other Improvement of Instructional Services		\$50,267	\$39,436	\$17,750		-65%	-55%
	22210 Library/Media Services; Service Area Direction	\$353,089	\$250,512	\$326,463	\$335,992	-5%	34%	3%
	22220 Library/Media Services; School Library	\$193,476	\$171,250	\$239,834	\$249,544	29%	46%	4%
	22230 Library/Media Services; Audiovisual	\$20,717	\$12,931	\$6,166	\$4,317	-79%	-67%	-30%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$37,918	\$14,281			-100%	-100%	
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$30,730	\$10,743	\$26,531	\$6,762	-78%	-37%	-75%
	22360 Instruction, Related Technology; Network Support	\$45,355	\$118,962	\$252,763	\$253,833	460%	113%	0%
	22900 Other Support Service, Instructional Staff				\$127			
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$186,231	\$408,098	\$289,729	\$324,254	74%	-21%	12%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service			\$232	\$60			-74%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$35,730				-100%		
	26497 2007 Account Code - Teachers Retirement Fund	\$761,965	\$876,528					
Student Academic Achievement Total		\$16,667,074	\$17,642,903	\$24,291,946	\$23,887,575	43%	35%	-2%
Student Instructional Support								
	21220 Guidance Services; Counseling Services	\$384,000	\$394,873	\$522,719	\$540,527	41%	37%	3%
	21290 Guidance Services; Other Guidance Services	\$10,007				-100%		
	21310 Health Services; Service Area Direction	\$89,764	\$119,483	\$200,103	\$189,370	111%	58%	-5%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Clay Community Schools (1125)

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year		
						Increase	5 Year Increase	1 Year Increase
	21410 Psychological Services; Service Area Direction		\$52,122	\$212,910	\$238,426		357%	12%
	21420 Psychological Testing	\$89,058	\$63,324	\$19,975	\$4,397	-95%	-93%	-78%
	21620 Occupational Therapy, Related Services; Occupational Therapy Services			\$64,368	\$101,796			58%
	21720 Physical Therapy Services; Physical Therapy Services			\$32,385	\$51,213			58%
	21810 Special Education Administration; Service Area Direction	\$103,198	\$159,431	\$168,284	\$169,460	64%	6%	1%
	21910 Other Support Services, Students; Service Area Direction		\$620				-100%	
	21990 Other Support Services, Students; Other Student Services				\$693			
	24100 Office of The Principal	\$1,222,244	\$1,290,299	\$2,112,748	\$2,036,360	67%	58%	-4%
	24900 Other Support Services, School Administration	\$6,253	\$34,059	\$46,112	\$44,071	> 500%	29%	-4%
Student Instructional Support Total		\$1,904,525	\$2,114,211	\$3,379,604	\$3,376,310	77%	60%	0%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$25,288	\$33,467	\$54,706	\$39,501	56%	18%	-28%
	23150 Board of Education; Legal Services	\$12,165	\$17,140	\$55,753	\$40,381	232%	136%	-28%
	23160 Board of Education; Promotion Expenses	\$2,906	\$2,928	\$2,496	\$2,540	-13%	-13%	2%
	23190 Board of Education; Other Governing Body Services		\$765				-100%	
	23210 Executive Administration; Office of The Superintendent	\$294,247	\$307,025	\$493,545	\$472,741	61%	54%	-4%
	23220 Executive Administration; Community Relations	\$19,152	\$36,476	\$3,319		-100%	-100%	-100%
	23290 Executive Administration; Other Executive Administration Services	\$66,950	\$42,595	\$19,362	\$29,332	-56%	-31%	51%
	25110 Fiscal Services; Office of The Business Manager	\$37,765	\$86,459	\$138,200	\$134,690	257%	56%	-3%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$25,656	\$30,599	\$68,636	\$109,093	325%	257%	59%
	25150 Fiscal Services; Payroll Services	\$23,669	\$29,536	\$57,623	\$89,810	279%	204%	56%
	25180 Fiscal Services; Property Accounting	\$790		\$16,600		-100%		-100%
	25191 Other Fiscal Services; Refund of Revenue	\$386				-100%		
	25193 Other Fiscal Services; Printed Forms			\$77				-100%
	25195 Other Fiscal Services; Bank Account Service Charge			\$9,654				-100%
	25196 Other Fiscal Services; Cash Change	\$755	\$185	\$75	\$75	-90%	-59%	0%
	25220 Purchasing, Warehousing, and Distribution Services; Purchasing			\$2,142	\$1,339			-37%
	25300 Printing, Publishing, and Duplicating Services	\$7,612	\$7,750	\$8,877	\$8,425	11%	9%	-5%
	25400 Planning, Research, Development and Evaluation		\$4,250				-100%	
	25710 Personnel Services; Supervision of Personnel Services			\$20,908	\$26,874			29%
	25740 Personnel Services; Noninstructional Personnel Training		\$10,079				-100%	
	25890 Other Technology Services	\$40,951	\$58,338	\$28,973	\$26,586	-35%	-54%	-8%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$91,315	\$74,210	\$117,504	\$115,414	26%	56%	-2%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$2,508,248	\$2,363,864	\$3,092,961	\$3,206,003	28%	36%	4%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$200				-100%		
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$175,142	\$339,151	\$573,926	\$651,994	272%	92%	14%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$4,009	\$5,023					
	26499 2007 Account Code - Other	\$557,442	\$805,684					
	26700 Operation and Maintenance of Plant Services; Insurance	\$40	\$247,521	\$344,866	\$373,898	> 500%	51%	8%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant		\$304	\$3,593	\$3,635		> 500%	1%
	27010 Student Transportation; Service Area Direction	\$117,679	\$136,611	\$172,884	\$174,933	49%	28%	1%
	27100 Student Transportation; Vehicle Operation	\$736,217	\$809,289	\$1,293,851	\$1,285,276	75%	59%	-1%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$334,051	\$485,619	\$555,224	\$636,182	90%	31%	15%
	27400 Student Transportation; Purchase of School Buses	\$466,516	\$340,942	\$448,956	\$618,016	32%	81%	38%
	27500 Student Transportation; Insurance on Buses	\$28,468	\$62,870	\$47,776	\$47,949	68%	-24%	0%
	27900 Student Transportation; Other Student Transportation Services	\$61,621	\$80,969	\$73,411	\$71,131	15%	-12%	-3%
	27910 Student Transportation; Bus Driver Training	\$2,277	\$3,945	\$874	\$1,102	-52%	-72%	26%
	31100 Food Services Operations; Service Area Direction	\$149,793	\$209,738	\$298,650	\$298,533	99%	42%	0%
	31200 Food Services Operations; Food Preparation and Dispensing	\$1,199,817	\$1,348,929	\$1,783,182	\$1,797,536	50%	33%	1%
Overhead and Operational Total		\$6,991,129	\$7,982,258	\$9,788,603	\$10,262,987	47%	29%	5%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services		\$114,297	\$18,410	\$31,707		-72%	72%
	33200 Community Recreation		\$4,823	\$5,101	\$4,563		-5%	-11%
	33400 Athletic Coaches	\$190,380	\$212,490	\$257,677	\$257,479	35%	21%	0%
	33910 High School Band Uniforms	\$6,210				-100%		
	33990 Other Community Services; Other	\$28,217	\$153,392	\$34,585	\$20,231	-28%	-87%	-42%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development		\$8,107	\$5,000			-100%	-100%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Clay Community Schools (1125)

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year		
						Increase	5 Year Increase	1 Year Increase
	43000 Facilities Acquisition and Construction; Professional Services	\$11,031	\$1,670	\$3,200	\$4,049	-63%	142%	27%
	45100 Building Acquisition, Construction and Improvements	\$1,177,825	\$288,067	\$7,663,554	\$7,991,026	> 500%	> 500%	4%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts		\$918,025	\$261,438	\$261,438		-72%	0%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$18,400	\$316,452	\$88,024	\$89,446	386%	-72%	2%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment		\$147,315	\$151,609	\$457,687		211%	202%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$508,072	\$640,571	\$360,655	\$607,237	20%	-5%	68%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$49,328	\$12,633	\$1,311		-100%	-100%	-100%
	51100 Debt Services; Principal on Debt; Bonds		\$205,000	\$240,000	\$250,000		22%	4%
	52100 Debt Services; Interest on Debt; Bonds		\$142,952	\$107,956	\$96,975		-32%	-10%
	52200 Debt Services; Interest on Debt; Temporary Loans		\$67,062				-100%	
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$3,315,000	\$3,306,000	\$2,378,790	\$1,894,825	-43%	-43%	-20%
	53150 Debt Services; Lease Rental; Buildings ; Interest			\$546,910	\$836,175			53%
	54200 Common School Fund; Principal	\$615,649	\$824,729	\$540,747	\$540,747	-12%	-34%	0%
	54250 Common School Fund; Interest			\$103,112	\$80,647			-22%
Nonoperational Total		\$5,920,111	\$7,363,583	\$12,768,078	\$13,424,232	127%	82%	5%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$379,165	\$457,392					
	26492 2007 Account Code - Social Security	\$1,483,149	\$1,530,366					
	26493 2007 Account Code - Workmen's Compensation	\$44,605	\$193,852					
	26494 2007 Account Code - Group Insurance	\$1,652,836	\$3,133,950					
	26496 2007 Account Code - Unemployment Compensation	\$2,875	\$23,904					
	26498 2007 Account Code - Severance / Early Retirement Pay	\$161,843	\$219,045					
Prorated By Fund Total		\$3,724,473	\$5,558,509					